



COUNTY OF LOS ANGELES  
TREASURER AND TAX COLLECTOR

500 WEST TEMPLE STREET  
462 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012



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TREASURER AND TAX COLLECTOR

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September 1, 2004

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**TRANSFER OF UNCLAIMED PROPERTY TAX PAYMENTS  
TO THE COUNTY GENERAL FUND  
ALL DISTRICTS  
(3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

Authorize the Treasurer and Tax Collector to transfer a total of \$4.415 million to the County General Fund for Fiscal Years 1997-1998 and 1998-1999 unclaimed secured and unsecured property tax overpayments.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

This letter requests Board approval to transfer unclaimed property tax payments to the County General Fund.

Revenue and Taxation Code Section 5102 authorizes the Board of Supervisors to transfer to the County General Fund any property tax payments for which refunds are permissible and for which a claim for refund has not been filed within four years of payment.

When overpayments or double payments occur, the Treasurer and Tax Collector attempts to identify the person making the payment and refund accordingly. If the Treasurer and Tax Collector is unable to identify the person making the payment, a notification is sent to the assessee of record indicating that a claim for refund can be filed with the Treasurer and Tax Collector. All unclaimed monies are maintained for a minimum of four years during which time claims for refunds are received and processed.

Honorable Board of Supervisors  
September 1, 2004  
Page 2

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal of Fiscal Responsibility.

**FISCAL IMPACT/FINANCING**

This request provides for the transfer of \$4.415 million to the County General Fund. An accrual for this amount has been established in order to recognize this revenue in Fiscal Year 2003-2004.

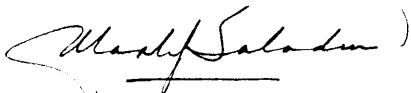
**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Not applicable.

**IMPACT ON CURRENT SERVICES**

Not applicable.

Respectfully submitted,



Mark J. Saladino  
Treasurer and Tax Collector

MJS:JK:eb

c: David E. Janssen, Chief Administrative Officer  
Violet Varona-Lukens, Executive Officer, Board of Supervisors